

PREVAILED

Roll Call No. _____

FAILED

Ayes _____

WITHDRAWN

Noes _____

RULED OUT OF ORDER

HOUSE MOTION _____

MR. SPEAKER:

I move that Engrossed Senate Bill 524 be amended to read as follows:

- 1 Page 31, between lines 11 and 12, begin a new paragraph and insert:
- 2 "SECTION 30. IC 6-1.1-25-4 IS AMENDED TO READ AS
- 3 FOLLOWS [EFFECTIVE JULY 1, 2005]: Sec. 4. (a) The period for
- 4 redemption of real property sold under IC 6-1.1-24 is:
- 5 (1) one (1) year after the date of sale **for a taxpayer who is**
- 6 **eligible to claim the homestead credit for property taxes owed**
- 7 **on the real property under IC 6-1.1-20.9;**
- 8 (2) one hundred twenty (120) days after the date of sale to a
- 9 purchasing agency qualified under IC 36-7-17;
- 10 (3) one hundred twenty (120) days after the date of sale of real
- 11 property on the list prepared under IC 6-1.1-24-1.5; ~~or~~
- 12 (4) one hundred twenty (120) days after the date of sale under
- 13 IC 6-1.1-24-5.5(b); **or**
- 14 **(5) except as provided in subdivisions (2) through (4), one**
- 15 **hundred eighty (180) days after the date of sale for a taxpayer**
- 16 **who is not eligible to claim the homestead credit for property**
- 17 **taxes on the real property under IC 6-1.1-20.9, if the county**
- 18 **executive, in a county not containing a consolidated city, or**
- 19 **the county legislative body, in a county containing a**
- 20 **consolidated city, has adopted an ordinance to have this**
- 21 **subdivision apply to the county.**
- 22 (b) The period for redemption of real property:
- 23 (1) on which the county acquires a lien under IC 6-1.1-24-6; and
- 24 (2) for which the certificate of sale is not sold under
- 25 IC 6-1.1-24-6.1;

1 is one hundred twenty (120) days after the date the county acquires the
2 lien under IC 6-1.1-24-6.

3 (c) The period for redemption of real property:

4 (1) on which the county acquires a lien under IC 6-1.1-24-6; and

5 (2) for which the certificate of sale is sold under IC 6-1.1-24;

6 is one hundred twenty (120) days after the date of sale of the certificate
7 of sale under IC 6-1.1-24.

8 (d) When a deed for real property is executed under this chapter, the
9 county auditor shall cancel the certificate of sale and file the canceled
10 certificate in the office of the county auditor. If real property that
11 appears on the list prepared under IC 6-1.1-24-1.5 is offered for sale
12 and an amount that is at least equal to the minimum sale price required
13 under IC 6-1.1-24-5(e) is not received, the county auditor shall issue a
14 deed to the real property in the manner provided in IC 6-1.1-24-6.5.

15 (e) When a deed is issued to a county under this chapter, the taxes
16 and special assessments for which the real property was offered for
17 sale, and all subsequent taxes, special assessments, interest, penalties,
18 and cost of sale shall be removed from the tax duplicate in the same
19 manner that taxes are removed by certificate of error.

20 (f) A tax deed executed under this chapter vests in the grantee an
21 estate in fee simple absolute, free and clear of all liens and
22 encumbrances created or suffered before or after the tax sale except
23 those liens granted priority under federal law and the lien of the state
24 or a political subdivision for taxes and special assessments which
25 accrue subsequent to the sale and which are not removed under
26 subsection (e). However, the estate is subject to:

27 (1) all easements, covenants, declarations, and other deed
28 restrictions shown by public records;

29 (2) laws, ordinances, and regulations concerning governmental
30 police powers, including zoning, building, land use, improvements
31 on the land, land division, and environmental protection; and

32 (3) liens and encumbrances created or suffered by the grantee.

33 (g) A tax deed executed under this chapter is prima facie evidence
34 of:

35 (1) the regularity of the sale of the real property described in the
36 deed;

37 (2) the regularity of all proper proceedings; and

38 (3) valid title in fee simple in the grantee of the deed.

39 (h) A county auditor is not required to execute a deed to the county
40 under this chapter if the county executive determines that the property
41 involved contains hazardous waste or another environmental hazard for
42 which the cost of abatement or alleviation will exceed the fair market
43 value of the property. The county may enter the property to conduct
44 environmental investigations.

45 (i) If the county executive makes the determination under subsection

46 (h) as to any interest in an oil or gas lease or separate mineral rights, the
47 county treasurer shall certify all delinquent taxes, interest, penalties,

1 and costs assessed under IC 6-1.1-24 to the clerk, following the
 2 procedures in IC 6-1.1-23-9. After the date of the county treasurer's
 3 certification, the certified amount is subject to collection as delinquent
 4 personal property taxes under IC 6-1.1-23. Notwithstanding
 5 IC 6-1.1-4-12.4 and IC 6-1.1-4-12.6, the assessed value of such an
 6 interest shall be zero (0) until production commences.

7 (j) When a deed is issued to a purchaser of a certificate of sale sold
 8 under IC 6-1.1-24-6.1, the county auditor shall, in the same manner that
 9 taxes are removed by certificate of error, remove from the tax duplicate
 10 the taxes, special assessments, interest, penalties, and costs remaining
 11 due as the difference between the amount of the last minimum bid
 12 under IC 6-1.1-24-5(e) and the amount paid for the certificate of sale."

13 Page 31, line 16, after "4(a)(1)" insert "**or 4(a)(5), as applicable,**".

14 Page 73, between lines 13 and 14, begin a new paragraph and insert:

15 "SECTION 80. [EFFECTIVE JULY 1, 2005] **IC 6-1.1-25-4, as**
 16 **amended by this act, applies only to properties sold at a tax sale**
 17 **after June 30, 2005."**

18 Renumber all SECTIONS consecutively.

(Reference is to ESB 524 as printed March 25, 2005.)

Representative Day